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ABSTRACT

Specific roles faculty members can play in their institution's budget processes are discussed, and the general ends served by budgets are identified. Each of the dimensions of institutional character (e.g., size, mission) determines the ways in which participants in budgeting will interact. For example, broader faculty participation in budgeting generally is more easily achieved in smaller colleges than in larger institutions. Other factors influencing faculty participation in budgeting include the overlap of budget cycles and the number of layers of review in the process. Three broad categories that encompass most of the questions asked by participants in budgeting are: expenditure plans, source of revenue, and hidden costs. Strategies for gaining flexibility in the budget are also considered, including creating a central reserve of resources by withholding a small percentage of the funds distributed to lower levels in the institution. In addition, strategies that can be employed to meet a fiscal crisis are reviewed: short-term (1 to 3 years), focusing largely on cash-flow management; intermediate-term (2 to 6 years), focusing on personnel policies; and long-term (3 to 9 years), focusing on the rearrangement of program priorities, including significant reallocation of resources that may require the reduction or elimination of programs. (SW)

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The Faculty Role in Budgeting

by RICHARD J. MEISINGER, JR. and LEROY W. DUBECK

Before we can consider the specific roles faculty members can play in their institution's budget processes, we must be clear as to the general ends served by the budgets themselves.

Clearly, academic institutions would need no budgets if they had sufficient resources to satisfy all their needs. Therefore, budgeting is primarily a process for setting priorities for institutional activities, as well as a control mechanism regulating the flow of resources to activities in accordance with institutional objectives. The budget summarizes the activities to be undertaken and the resource constraints within which they will be supported. The budget also provides coherence to large numbers of interdependent activities, from the operation of academic departments to administrative support services and research programs. Stanford University, for example, has approximately 8,000 distinct income accounts, most of which are restricted for specific purposes. It would be impossible, of course, to keep track of these income sources and sets of expenditures without an accounting system designed to isolate sources of income and the uses to which they are put. Like most other universities, Stanford has adopted a set of accounting rules, generally referred to as "fund accounting," to track revenues and expenditures.

The budget is also a form of contract. In exchange for a certain amount of money, institutions or departments are expected to provide specified instructional, research, and public services. Thus, the budget becomes a summary of commitments made by both the funding agency, including the collective student body, and the recipient of those funds. From this implicit contractual understanding inherent in the budget arises a concern for accountability.

In addition, the budget provides a network of communication. It is often the only way for an operating unit, department, or institution to express its detailed objectives and to identify the resources it needs to meet those objectives. This communication is timely and efficient in that most budget requests are reviewed at roughly the same time so that judgments can be made about competing activities. Also, decisions about how many resources a unit or institution is to receive are a form of communicating in tangible terms how various activities are valued by decision makers at higher levels.

Finally, and above all else, the budget is a political instrument. It reflects the results of negotiations over what activities should be funded and at what levels. To create the budget a number of bargains must be struck and a number of trade-offs made. For the faculty to play its appropriate role, faculty representatives must better understand the fundamental elements of the process. And several factors common to the process at all institutions influence the degree and quality of faculty participation in it. What follows is a brief outline of these common factors and a set of suggestions for enhancing faculty participation.

Every institution has a unique character—an amalgam of such elements as history, mission, academic programs, size, location, type of support (public or private), nature of the faculty and staff profile, financial condition, student quality, faculty role in governance, alumni support, and athletic reputation. Each of the dimensions of institutional character determines the ways in which participants in budgeting will interact and helps shape the framework for their interaction.

Thus, for example, collegial governance and broader faculty participation in budgeting generally are more easily achieved in smaller colleges and universities than in larger institutions. Similarly, participants in budgeting at public institutions and the well-endowed and prestigious independent institutions that enjoy relatively steady sources of revenue will establish a different set of guidelines for the budget process and will ask a set of questions about the internal allocation of resources

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different from those asked in financially insecure institutions. Moreover, colleges and universities in the public sector are accountable to a broader constituency, including legislators and the general public. Accordingly, public institutions must respond to more requests for financial information from external agencies than must independent institutions. A unique environment is thus created for each institution, as is a unique framework within which the budget process occurs: the texture of the budget process at one college or university may not be readily applicable to another college or university.

The overlap of budget cycles strongly determines participant behavior in the budget process. Generally, in both the independent and public sectors, attention is directed toward more than one budget cycle at the same time. The University of Maryland, College Park, provides a typical example for public sector institutions. During fall 1980, for instance, campus officials at Maryland were required to prepare a preliminary estimate of their budget needs for fiscal year 1983. This required, in turn, campus estimates of needs some 18 months prior to the beginning of the fiscal year for which the needs were stated. Effecting change in the budget of an institution such as Maryland, then, usually requires at least two years. Consequently, faculty budgeters at such an institution generally need to modify their traditional approaches to academic planning: instead of looking ahead merely one semester or perhaps one academic year, they must learn to think and act in terms of two- or even three-year plans.

Another factor influencing faculty participation in budgeting is the number of layers of review in the process. Budget plans that originate at the departmental level generally are successively reviewed and possibly modified at the college, campus, and—in the public sector—state levels. Typically, the more levels of budget review there are, the tighter the schedule for review and the more constraints on broad faculty participation.

In large institutions with multiple colleges or schools, the first level of review is usually the college. Normally, the dean must consolidate individual department requests into a single college request, and unless the departments have exercised considerable—and in many ways unnatural—restraint, the dean will have to pare down their requests selectively. Most colleges do not enjoy the luxury of a large administrative staff, so a faculty advisory committee may play an important role in aiding the dean in the review process. Questions raised at the college level often focus on academic issues such as curriculum design, course scheduling, faculty staffing, program enrollments, and research programs. Here, obviously, well-prepared and aggressive faculty can contribute much to the budget process.

Generally, officials at the campus level are responsible for preparing instructions for budget assembly and for reviewing college or school budget requests. In larger institutions the key officials, including the president, vice presidents for financial and academic affairs, and budget director, are supported by analytical staffs. Participation in the budget process beyond this circle of administrators varies from campus to campus. Hearings at which academic and administrative officials defend their budget requests are held as is necessary or as custom dictates. Princeton University, for example, has a Priorities Committee, which, while advisory to the president, performs thorough analyses and makes specific, detailed budget recommendations. This committee is composed of faculty, graduate and undergraduate students, and members of the administration and staff. At Stanford University, the University Advisory Committee on Budget Planning—a group of faculty and administrators—examines issues of long-range importance, reviews the major assumptions underlying each year's budget planning, and advises the president on planning problems and prospects. Elsewhere, faculty senate budget committees may make independent reviews of the budget, but their conclusions may have only limited influence on final resource allocations.

The question of how faculty members can influence the budget process involves a number of interrelated factors. A knowledge of the economic and political climates and of the sequence of events and the actors in the process is not in itself sufficient to influence the process. Successful faculty budgeters must also know both the kinds of questions to ask and the appropriate stages at which to ask them. The questions can be about the process itself (e.g., Who should participate at each stage of the process? What information should be provided as most useful to participants? How can the timing be adjusted to allow for more complete analyses?), or about the substance of budget decisions (e.g., How much should tuition and fees be increased? How large an increase should the various colleges, schools, and departments receive next year?). Over time, participants become experienced and more sophisticated in phrasing the questions and raising them so as to have the most impact. This means that frequent turnover of faculty representatives on budget committees, particularly at the college or university level, makes genuine faculty participation difficult.

Three broad categories encompass most of the questions asked by participants in budgeting: (1) expenditure plans, (2) sources of revenue, and (3) hidden costs.

Expenditure plans. Most questions seem to address expenditures, and of these a good number concern the utilization of faculty and staff. For most institutions, costs for salaries and benefits account for 60–80 percent of the budget. Faculty compensation alone is 40–55 percent of a typical institution's budget, excluding auxiliary enterprises. For faculty representatives, the policies and procedures concerning faculty salaries and workloads have an importance much greater than the fraction of the total budget that faculty salaries represent: they define the basic academic environment in which faculty members must live and work.

Generally, resources are allocated to encourage or promote activities dictated by program priorities. To question program and activity priorities is to question the heart of any institution's budget. Accordingly, the most significant budget changes usually occur when priorities are shifted. As budgeters establish program priorities, they also decide the

means by which progress is to be measured. Typically, the measures are a balance of quantitative indexes (e.g., student-faculty ratios, student credit hours taught per FTE faculty member, square footage serviced per member of the janitorial staff) and qualitative indicators (e.g., quality of a department's faculty or curriculum, national reputation of a department, faculty contact with students, service orientation of support units). Decisions concerning appropriate measures and judgments about the application of these measures strongly influence the pattern of resource allocations.

Most institutions use some measure of instructional load in allocating resources to departments. Two of the most commonly employed indicators are student-faculty ratios and average student credit hours taught per FTE faculty member. Faculty members on budget committees should play a major role in raising and answering the following questions: Whil. departments that depend heavily on laboratory or studio instruction will have lower student-faculty ratios than departments that have large lecture sections, should such departments balance their offerings more between laboratory or studio instruction and large lectures? Do accreditation standards restrict departments to certain instructional methodologies? Can educational technologies such as television or computer-assisted instruction be legitimately introduced to make instruction less labor-intensive? In disciplines where student demand is increasing, can ways be found to serve students properly without increasing the number of faculty and staff positions? Are there significant unexplained differences in individual faculty teaching loads both within departments and across departments?

As noted earlier, the allocation of faculty "lines" or positions is frequently based on some measure of instructional load. Typically, the measures of instructional load are composed of elements weighted by level of instruction or level of student: weights are usually larger for more advanced levels of instruction or levels of students to reflect the belief that instruction at advanced levels is more time-consuming for faculty, and hence more expensive. The relative difference among weights may also reflect institutional priorities in terms of the relative importance of instruction at different levels. For example, lower-level undergraduate courses might be weighted 1.0, upper-level undergraduate 1.5, graduate 2.0, and graduate research 3.0. If the weights used to compute teaching load indicate an institution's priorities, a change in weights signifies a change in priorities.

Departments with a higher proportion of junior faculty will be less expensive to support than departments with a higher proportion of senior faculty. A determination must be made as to whether the distribution of faculty expertise within a discipline is appropriate for both the department's instructional and research missions. Here, the views of the faculty within the department may differ greatly from those of a collegewide or universitywide review body.

In the aggregate, the magnitude of faculty and staff salary adjustments depends heavily on the size of the increase in institutional income. Generally, the total pool of resources available for salary adjustments is divided into two parts: one for merit adjustments, the other for across-the-board, or cost-of-living, adjustments. At some institutions a portion of the total salary adjustment pool is set aside as a contingency fund for special recruitment and retention needs. Typically, the merit adjustment pool allocated to each department or administrative unit is a percentage of total base salaries. If the president, vice president for academic affairs, or deans set aside a portion of the institution's total salary adjustment pool as a contingency fund, the prorated departmental allocations may be supplemented to reflect differences among departments in terms of market conditions or institutional priorities.

As budgets become tighter, more departments and institutions depend on part-time and temporary faculty to make ends meet because the latter generally receive less compensation on a course-by-course basis than do permanent faculty. Also, part-time and temporary faculty can be employed as needed.

But often overshadowing the economic advantages are the negative features of part-time and temporary employment. Some teachers become academic gypsies, moving from one temporary position to another. Accordingly, one would expect temporary faculty to be less committed to their institutions. Because temporary faculty often receive heavier teaching assignments than permanent faculty, it is more difficult for them to pursue the scholarly activities that strengthen instruction. Also, part-time faculty tend to be less available to students and colleagues because of their other obligations. Thus, a number of policy questions arise concerning the use of part-time and temporary faculty: Do undergraduate students experience too large a proportion of their curricula with temporary or part-time instructors? Do departments apply the savings gained by using part-time and temporary faculty to the instructional area, or are they diverted to other activities such as departmental research and service?

Many institutions have a sabbatical leave policy for faculty, providing one year of leave at half salary or one semester at full salary for every six to ten years of full-time service. For faculty leaves of one year, departments can use the half-salary saved to employ part-time instructors to cover the permanent instructor's courses and, if the permanent instructor's salary is sufficiently large, to have excess funding to apply to other activities. Generally, departments lose resources with sabbaticals of one semester at full pay because they must to some extent employ substitute instructors to cover the absent faculty member's courses. Differing ways of handling sabbatical leaves are reflected by the following questions: Are all faculty granted sabbatical leaves when they have met the minimum service requirements? Do some departments require faculty to seek outside funding to cover part of the sabbatical leave? Do some departments permit only year-long sabbatical leaves at half-salary? Answering questions such as these requires the kind of information only faculty members can supply: here, faculty participation seems imperative.

Sources of revenue. Budgets are shaped fundamentally by available

revenues. Questions of how revenues are projected and how institutional policies and programs influence the availability of resources are important considerations for all budgeters, faculty and administration alike. In both the public and independent sectors, student enrollments are probably the single most influential determinant of institutional income. The independent sector relies more on tuition income than does the public sector, though public sector appropriations from state legislatures are geared primarily to enrollments. Endowment income is a major consideration at only a few institutions in this country; in fact, in 1982 fewer than 200 colleges and universities had endowments exceeding $3 million. Many institutions supplement their endowment income with gift revenues. Finally, a small number of institutions house significant sponsored research programs attracting millions of dollars, but most of these research monies are earmarked for the research activities themselves and do not constitute a pool of revenues over which the institutions have much control.

Endowment income is an area in which faculty members can raise questions about revenue sources. Many actors in the budget process—including administrators and faculty—may not be familiar with endowments because these investments are often managed by a committee of the board of trustees, a separate development office, or professional investment counselors. Although budgeters generally need not concern themselves with the day-to-day management of endowments, they can question the direction of investment policies and the relationship between the policies and the revenue generated for the institution: How, for example, is the investment portfolio balanced to accommodate the need for capital growth on the one hand and operating income on the other? (If the portfolio leans too heavily toward capital growth, it may generate insufficient income for the budget. If, on the other hand, the portfolio leans too heavily toward income generation, it may not grow sufficiently to keep pace with both inflation and income needs.) What is the rate of return on the investment portfolio? At what rate is income from the endowment drawn down? Should only a portion of the income generated by endowment investments be used as revenue for the budget, with the balance added to the principle so that the endowment will grow?

Another series of questions can be raised about the uses of endowment income: Should it be used primarily to fund continuing activities, or should it be earmarked as seed money for new activities? Should part of endowment income be set aside for contingencies? To what extent is endowment earmarked by donors for particular programs and activities?

Hidden costs. Many policy decisions have hidden costs associated with them that become long-term obligations. Faculty and administrators involved in the budget process need to be sensitive to the future fiscal implications of all decisions.

The addition of new facilities, the introduction of new degree programs, or curricular revisions carry with them hidden costs. For example, opening a new or renovated building will require that funds be provided for building maintenance. Also, a new facility usually needs an initial allocation for equipment and furnishings. Funds may also have to be provided for equipment maintenance. If the opening of the new facility is not accompanied by the closing of an older building, the total utility bill for the institution will increase because additional space will have to be heated and lighted.

Obvious costs of a new degree program are the salaries of additional faculty and staff and the operating expenses associated with day-to-day program administration. (New programs also seem to arouse expectations for continued growth.) Less obvious are the demands that new programs make on existing programs. If, for instance, a new program attracts new students to the institution, the demand for courses in existing complementary programs will increase. This may require that additional instructors be hired, which clearly has special significance for faculty budgeters. If, on the other hand, the new program attracts students from other degree programs, there may be a decline in the number of students taking courses in certain existing departments. Courses in some departments could then become undersubscribed, leaving these departments relatively overstaffed. Similarly, altering the curriculum of one department may have fiscal implications for other departments. For example, if an accounting program changes its requirements to include instruction in computer science, the computer science department may have to employ additional faculty to meet the increased demand.

The elimination of entire programs may have hidden costs that erase some or all of the planned savings. Other programs that depend on the one being eliminated will have to find substitutes or provide the services themselves. If personnel are losing their positions, the institution may be obligated to place them in other positions on campus or to provide severance pay. (An institution may be self-insured for unemployment payments to these personnel.) Also, facilities that are no longer needed because of the elimination of a program may still require minimal heating during the winter and minimal maintenance and security.

Sources of Flexibility

Faculty and administrators with budget responsibility need to anticipate disruptions in plans and the possibility that various opportunities may arise. When confronted with constraints and opportunities, budgeters want to have options. Those options can be provided only if there is sufficient flexibility in the budget—a matter of deepest concern to the faculty in general and to the faculty's representatives in the budget process in particular.

Perhaps the most obvious strategy for gaining flexibility is to create a central reserve of resources (at the institution, college, or department level) by withholding a small percentage of the funds distributed to lower levels in the institution. If, for example, an institution projects an increase in revenue of 10 percent for the coming fiscal year, the administration may elect to withhold one-tenth of this amount to create a 1 percent discretionary fund.

In both independent and public institutions, reserves can be established through the imposition of salary or budget savings targets on units lower in the institutional hierarchy.

Typically, these targets are based on historical patterns of year-end savings that accrue as a result of the unanticipated turnover of faculty and staff during the fiscal year. Budgeters in public institutions usually are obligated to meet state-imposed salary savings targets; accordingly, campus-level officials simply increase the targets of subordinate units to exceed the state obligations and thereby create small reserves.

Institutions can gain some flexibility through a policy of position reversion, whereby all vacant faculty and staff positions in subordinate units revert to the control of the dean or central administrator for possible reallocation. This strategy will provide the dean or administrator with some flexibility to hire outstanding faculty who appear on the job market or to accommodate shifts in enrollment by transferring faculty positions from one department to another.

Reserve resources also can be created by downgrading the rank of a position when it becomes vacant. If, for example, a full professor earning $45,000 a year departs, the dean might wish to fill the vacancy with an assistant professor paid $23,000 a year. The salary difference of $22,000 can be diverted for other salaries. This rank-reduction strategy must be used selectively, however, so as not to undermine the integrity of the program. In particular, an academic department requires a core of senior faculty to provide leadership. The watchdog function of faculty participants is crucial here.

The use of part-time or temporary faculty in place of permanent faculty is a very common source of flexibility. However, as indicated earlier, the advantage of increased flexibility must be weighed against the disadvantages to students, programs, and faculty members.

Those state systems or independent institutions that permit the carryover of year-end balances from one fiscal year to another (whereby a part or all of the balances may be retained) have a natural source of budget flexibility. This liberal use of year-end balances reduces the pressure on units to spend all their resources at year's end and encourages the saving of resources for major purchases or projects.

Sponsored research and training activities supported by external funding sources provide institutions with the opportunity for considerable flexibility. Grant and contract proposals include many direct costs (e.g., secretarial support, graduate student support, travel, supplies and materials) that enhance the financial circumstances of the institution. They also provide financial relief for research activities supported by the institution, but that legitimately can be supported externally.

Clearly, this list of strategies to obtain flexibility is not exhaustive. Many other strategies will depend on the policies and procedures of the particular institution. But whatever strategies evolve, faculty budgeters can play an indispensable role in suggesting and evaluating alternatives for increasing flexibility and thereby improving their institution's financial position.

What strategies can be employed to meet a fiscal crisis? In the best of times there will be sufficient resources for most colleges and universities to continue to offer the desired complement of programs and to undertake a range of activities that support their instruction, research, and service missions. However, these are not the best of times. Institutions across the country are, in many cases, desperately short of funds; hard decisions must be made about institutional priorities. These decisions can call for the reallocation of institutional resources or, in some cases, the retrenchment of programs and activities. The range of options and the flexibility available to an institution in the midst of a financial crisis tend to be limited. The least disruptive reallocation and retrenchment strategies tend to be those implemented in anticipation of fiscal stringency and before institutional priorities have to be reordered. It is possible to avoid completely the most painful and destructive aspect of retrenchment—the termination of faculty and staff—if members of the academy are willing to commit sufficient time and energy to rigorous long-range planning.

Institutional strategies typically can be grouped into three categories that reflect the amount of time available to achieve the required budget reductions, the range of policy options available to institutions within that time, and the unique character of the institution: (1) short-term (one to three years), focusing largely on cash-flow management. These strategies include reductions in supplies, telephone usage, travel, and equipment purchases; deferrals of plant maintenance; and leaving faculty and staff positions vacant or filling them with temporary or part-time personnel; (2) intermediate-term (two to six years), focusing on personnel policies. These include providing faculty and staff with financial incentives to retire early, resign voluntarily, take year-long sabbatical leaves, and undertake retraining; (3) long-term (three to nine years), focusing on the rearrangement of program priorities, including significant reallocation of resources that may require the reduction or elimination of programs. The fiscal, political, and emotional costs of reallocation and the potentially altered character of the institution must be weighed against the savings gained from the changes. Faculty budgeters must ensure that all factors are considered before decisions are made.

An orderly planning process typically includes at least five elements before program reviews are initiated: (1) development of campuswide or systemwide policies and procedures and statements of priorities, (2) development of institutional mission statements, (3) establishment of personnel policies and procedures, (4) establishment of planning principles, and (5) establishment of criteria, policies, and procedures for the review of new and existing programs and activities. Program reviews should also extend to the nonacademic and support operations.

Most importantly, program planning must be viewed as a long-term, continuous activity because of the complexity of the academic enterprise and the need to involve in the process both administrators and the appropriate faculty bodies. Because of its major impact on the distribution of resources, program planning is really the heart of the budget process. For faculty to play an appropriate role in program planning and the general budget process, a core of professors must be willing to commit over a period of years a considerable portion of their professional time, their most vigorous energies, and their keenest perceptions. ◆

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